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Power of Attorney and Other Third Party Authorizations



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Common Types of Third Party Authorizations

Power of Attorney (POA)

Tax Information Authorization (TIA)

Third Party Designee (or Checkbox)



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Form 2848

Power of Attorney and Declaration of Representative

Authorizes representation based on eligibility to practice

Representative must be an individual

May allow substitution / re-delegation of representation

Taxpayer retains accountability

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Form 8821

Tax Information Authorization

Designates an “Appointee” which can be an individual, firm, etc.

Allows “Specific Use” request

Oral Tax Information Authorization can be established

Taxpayer retains accountability

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Third Party Designee / Checkbox

“Checkbox” authority given to a “designee”
on original return / form

Limited to processing, payment and refund
issues on that return

Duration limited to one year from original
return due date excluding any extensions



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Form 2848

Common Reasons for Rejection

Missing signature/signature date

Improper identification of Tax Periods/Tax Matters

Previous form not attached for retention of prior POA

Missing delegation code, jurisdiction or enrollment number

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Form 8821

Common Reasons for Rejection

Missing taxpayer signature and/or date

- Page 4 of Form 8821 Instructions provide requirements for the signature and date

Incorrect EIN/SSN for taxpayer or business, and IRS unable to perfect

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Unenrolled Return Preparers as Representatives

Can use Form 2848 to be named as Level H Representative only if:

- Prepared return(s) listed on Form 2848
- Listed return(s) are under Examination

Authority for Level H Representative is limited to discussion of issue with Customer Service Representatives, Revenue Agents and other Examination employees



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Third Party Authorizations Hints

Notify the CAF or RAF Function in writing if you have a change of address

- CAF/RAF are not updated when address is changed on other IRS systems

Can't remember your CAF number?

- Call Practitioner Priority Service (PPS)
- **866-860-4259**



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Third Party Authorizations Hints

Exercise care on “Specific Use Only” for
Forms 2848 or Form 8821

- Specific Use requests are not recorded
on CAF



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Successful Input on DA Hints

Confirm accuracy of taxpayer information on TP Information Screen

Use previously assigned CAF number

Use care when checking boxes on Powers Information Screen

Entry in “Authorized Acts” box of Powers Information Screen creates modified POA

- TDS and EAR access not available with modified POA



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Authorization Withdrawal / Revocation

Must be in writing

Must list all tax periods and matters that are being withdrawn or revoked

Must be dated and signed

Easiest method for complete withdrawal – use “marked” original Form 2848 or Form 8821



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Resources

Publication 947, *Practice Before the IRS and Power of Attorney*

Publication 4245, *Power of Attorney*

Publication 4019, *Third Party Authorizations*

Circular 230

